

EXHIBIT K

(Redacted for Public Filing)

GIBSON DUNN

Gibson, Dunn & Crutcher LLP
1050 Connecticut Avenue, N.W.
Washington, DC 20036-5306
Tel 202.955.8500
www.gibsondunn.com

F. Joseph Warin
Direct: +1 202.887.3609
Fax: +1 202.530.9608
FWarin@gibsondunn.com

Client: 31597-00001

FOIA CONFIDENTIAL TREATMENT REQUESTED

September 29, 2021

VIA ELECTRONIC MAIL

Nancy Brown, Esq.
U.S. Securities and Exchange Commission
New York Regional Office
200 Vesey St., Suite 400
New York, NY 10281-1022

Re: Gerald W. Fauth

Dear Ms. Brown:

We are responding to your email of September 17, 2021 to provide an update on Mr. Fauth's medical situation, which [REDACTED] described in detail in his May 25, 2021 letter. As that letter and our prior submissions to your office explain, Mr. Fauth continues to suffer from [REDACTED] medical problems,

At present, Mr. Fauth is recovering [REDACTED]

Further, per a recent evaluation, Mr. Fauth only has [REDACTED]

[REDACTED] on October 28, 2021 [REDACTED]

Your email also raised the fact that Mr. Fauth is continuing to fulfill his job responsibilities. That is true, but there is really no comparison between the level of stress and medical risk associated with his job (primarily involving calls with colleagues) and a testimonial environment involving examination by the SEC.

We will plan to provide an update to you after our client's October 28 appointment with [REDACTED]. Finally, in light of Mr. Fauth's continuing medical difficulties, we reiterate our offer to discuss the possibility of written responses to questions from the SEC, as an alternative to live testimony.

GIBSON DUNN

Nancy Brown, Esq.
September 29, 2021
Page 2

We ask that you treat this letter and its contents with the utmost confidence, and that the Staff afford confidential treatment to this letter under the Freedom of Information Act, 5 U.S.C. § 552, the Health Insurance Portability and Accountability Act, Pub. L. 104-191, and any other applicable statutes or regulations.

Please do not hesitate to contact me should you have questions.

Sincerely,

F. Joseph Warin